

## AN ACT

ENTITLED, An Act to revise certain provisions regarding the refund procedures for a purchaser who seeks a return of over-collected sales or use taxes from a seller.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

No purchaser has a cause of action against a seller for over-collected sales or use taxes until the purchaser has provided written notice to a seller requesting a refund of over-collected sales or use taxes and the seller has had sixty days to respond. The notice to the seller shall contain the information necessary to determine the validity of the request.

Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

In connection with a purchaser's written notice to a seller requesting a refund of over-collected sales or use taxes pursuant to section 1 of this Act, a seller is presumed to have a reasonable business practice, if in the collection of such sales or use taxes, the seller uses either a provider or a system, including a proprietary system, that is certified by the state or the Streamlined Sales Tax Governing Board; and has remitted to the state all taxes collected less any deductions, credits, or collection allowances.

An Act to revise certain provisions regarding the refund procedures for a purchaser who seeks a return of over-collected sales or use taxes from a seller.

=====

I certify that the attached Act  
originated in the

HOUSE as Bill No. 1044

\_\_\_\_\_  
Chief Clerk  
=====

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1044  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

=====

Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
=====

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor  
=====

STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State